

**COMMONWEALTH OF KENTUCKY  
KENTUCKY BOARD OF TAX APPEALS  
FILE No. K04-R-06**

**ALL AROUND TRANSPORTATION, INC.**

**APPELLANT**

**VS.**

**ORDER NO. K-19372  
ORDER OF DISMISSAL**

**TRANSPORTATION CABINET  
COMMONWEALTH OF KENTUCKY**

**APPELLEE**

\* \* \* \* \*

This matter having come before the Board for a hearing on June 15, 2005, at 10:00 A.M. and the Appellant, ALL AROUND TRANSPORTATION, INC., having appeared, without counsel, and the Appellant having been informed as follows:

- A. An Order of the Board was issued on August 24, 2004 notifying Appellant that its failure to have an attorney to appear will subject the case to dismissal;
- B. A Motion for Extension of Time was filed by an attorney for the Appellant on June 4, 2005, requesting thirty (30) days to obtain counsel;
- C. Appellant was notified on January 28, 2005 in a Notice of Hearing that there would be a hearing in the above-referenced case on June 15, 2005, and that the Appellant would be required to have an attorney to represent their interest and failure to have counsel would result in a default judgment against Appellant;

D. The Appellant appeared before the Board on June 15, 2005, without counsel; the Appellant acknowledged to the Board that it was aware that the Board was requiring corporate counsel to represent Appellant's interest and that failure to provide counsel would result in the Appellant's case being dismissed.

Now, therefore, the Board orders that since no counsel has filed an appearance for and on behalf of the Appellant, nor was legal counsel present to represent the Appellant at the hearing on June 15, 2005, the Kentucky Board of Tax Appeals hereby dismisses the Appellant's appeal and affirms the decision of the Appellee rendered on April 7, 2004.

The following information is provided pursuant to the final order requirements of KRS Chapter 13B.

This is a final and appealable order. All final orders of this agency shall be subject to judicial review in accordance with the provisions of KRS Chapter 13B. A party shall institute an appeal by filing a petition in the Circuit Court of venue, as provided in the agency's enabling statutes, within thirty (30) days after the final order of the agency is mailed or delivered by personal service. If venue for appeal is not stated in the enabling statutes, a party may appeal to Franklin Circuit Court or the Circuit Court of the County in which the appealing party resides or operates a place of business. Copies of the petition shall be served by the petitioner upon the agency and all parties of record. The petition shall include the names and addresses of all parties to the proceeding and the agency involved, and a statement of the grounds on which the review is requested. The petition shall be accompanied by a copy of the final order.

A party may file a petition for judicial review only after the party has exhausted all administrative remedies available within the agency whose action is being challenged, and within any other agency authorized to exercise administrative review.

A petition for judicial review shall not automatically stay a final order pending the outcome of the review, unless:

- (1) An automatic stay is provided by statute upon appeal or at any point in the administrative proceedings;
- (2) A stay is permitted by the agency and granted upon request; or
- (3) A stay is order by the Circuit Court of jurisdiction upon petition.

Within twenty (20) days after service of the petition of appeal, or within further time allowed by the Circuit Court, the Kentucky Board of Tax Appeals shall transmit to the reviewing court the original or a certified copy of the official record of the proceeding under review in compliance with KRS 13b.140(3).

**DATE OF ORDER**  
**AND MAILING: August 10, 2005**

**KENTUCKY BOARD OF TAX APPEALS**  
**FULL BOARD CONCURRING**

**NANCY MITCHELL**  
**CHAIR**